

SENATE BILL 1121

By Burks

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation of farm equipment and
machinery.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102, is amended by adding the
following language to the end of item (12):

Notwithstanding the foregoing provisions, flat bed trailers used for over-the-road
transportation in the nursery business or the cattle business shall be considered "farm
equipment and machinery".

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.